

SPECIAL MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

Tuesday August 21, 2018 at 6:00 p.m. in Room 4B Located on the 4th Floor of the Dodge County Administration Building, 127 E. Oak Street, Juneau, Wisconsin.

Members Present: Frohling, Benter, Schaefer, Caine, Guckenberger

Absent: None

Others Present: County Board Chairman Russ Kottke, Supervisors: Mary Bobholz, Joe Marsik, Richard Greshay, Kira Sheahan-Malloy, Dan Hilbert, Dennis Schmidt, and Cathy Houchin. County Administrator Jim Mielke, Department Heads: Julie Kolp, Sarah Hinze, Kim Nass, Sheriff Schmidt, Becky Bell, and Russ Freber, Staff: Scott Mittelstadt, Lori Fett, and Eileen Lifke

The consensus of the committee is no per diem for this meeting.

Non-Member Supervisor Attendance: none

Public Comment - none

County Administrator, Jim Mielke share information on the Preliminary 2019 Budget with a suggestion to schedule a special meeting next week to allow committee members time to consider options presented.

Finance Director, Julie Kolp reviewed the Budget Summary for the third phase (Administrator) of the budgeting cycle.

- Total Appropriations including \$150,000 Contingent Appropriation (same amount as 2018) are \$113,026,339.
- Total Revenues are \$68,168,942, Applied General Fund Balance is \$1.1.
- Total Sales Tax used is \$4.518 million Sales Tax from current year's remittance and \$2,025,000 Sales Tax Fund Balance (Applied Non-lapsing Fund Balance) with \$1,173,090 Sales Tax being returned from internal borrowings.
- Levy requirement is \$36,238,366, resulting in a 5.750 tax rate, per \$1,000 Equalized Value.

Mielke stated the county has not levied for Debt Service in the past. Mielke worked with Kolp, Corporation Counsel Director Kim Nass and financial advisors from Ehlers regarding levying for debt in order to get more funds for additional highway projects (potentially \$2 million). Mielke commented that the figures presented are after adjustments to a number of departments and asking department heads to reduce their budgets by another \$2 million would not be possible without cutting employees. Five levy options using a debt service adjustment being considered are:

- Current levy that includes eight miles of road would require a debt adjustment of \$2,036,067 and result in a tax rate of 5.750. General Funds Applied would be \$1.1 million.
- An additional four miles of road would require a debt adjustment of \$3,164,356 and result in a tax rate of 5.929 per \$1,000 Equalized Value. General Funds Applied would remain at \$1.1 million.
- An additional two miles of road would require a debt adjustment of \$2,586,067 and result in a tax rate of 5.837 per \$1,000 Equalized Value. General Funds Applied would remain at \$1.1 million.

- The current levy with an additional \$1 million of General Funds Applied (\$2.1 million total) would require a debt adjustment of \$1,036,067 and result in a tax rate of 5.591 per \$1,000 Equalized Value.
- An additional two miles of road with an additional \$1 million more of General Funds Applied (\$2.1 million total) would require a debt adjustment of \$1,586,067 and result in a tax rate of 5.679 per \$1,000 Equalized Value.

Discussion continued with changes to department budgets between 2018 and 2019 and implemented reductions for 2019. Capital improvement projects that have been put on hold but will need to be addressed were also noted. Mielke stated the importance of the county investing in its infrastructure and mentioned the possibility of an internal borrowing for Information Technology infrastructure. It was noted 2019 is the last year of repayment for the Neosho borrowing and 2020 will be the last year for the Pipe Project repayment.

A Special Meeting is scheduled Wednesday, August 29th at 6:00 pm on the first floor of the Administration Building. Room number is pending availability verification.

The next regular meeting is scheduled for Tuesday, September 11, 2018, at 8:00 a.m., in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 6:47pm.

Ed Benter



Secretary